



WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

2003 Assembly Bill 127	Assembly Substitute Amendment 1
<i>Memo published: August 12, 2003</i>	<i>Contact: William Ford, Senior Staff Attorney (266-0680)</i>

Under *current law*, mobile homes that are classified as personal property are exempt from property taxes if they are no larger than 400 square feet and are used primarily as temporary living quarters for recreational, camping, travel, or seasonal purposes. Additions or attachments to a mobile home count in determining whether the mobile home fulfills the maximum 400 square foot limit for tax exemption.

Assembly Substitute Amendment 1 would exempt from property taxation steps and a platform leading to any doorway of a mobile home (that otherwise meets the qualifications for exemption from property tax) not exceeding 25 square feet for any one set of such steps and a platform and not exceeding 50 square feet for all steps and platforms.

Assembly Substitute Amendment 1 also replaces the criteria that a mobile home be “no larger than 400 square feet” in order to qualify for tax exemption with a qualification that the mobile home “have a gross trailer area not exceeding 400 square feet in the set-up mode” in order to qualify for tax exemption. It is anticipated that the Department of Revenue will revise *The Property Assessment Manual*, which is used by property tax assessors, to specify that gross trailer area is measured up to the maximum horizontal projections of exterior walls when a mobile home is set up for living in.

Legislative History

On August 4, 2003, the Assembly Committee on Ways and Means offered Assembly Substitute Amendment 1 and recommended it for adoption by a vote of Ayes, 13; Noes, 0; and recommended Assembly Bill 127, as amended, for passage by a vote of Ayes, 12, Noes, 1.

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